



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Yuba
Marysville, California

Date: September 30, 2014
Filing Ref: YUB15

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|---------------------------------|---|
| 1. Employee Fringe Benefits | 10. County Administrator |
| 2. Buildings & Grounds – Energy | 11. Automotive Service (ISF) |
| 3. Personnel & Risk Management | 12. Workers' Compensation (ISF) |
| 4. Auditor Controller | 13. Liability Insurance (ISF) |
| 5. County Counsel | 14. Health Insurance (ISF) |
| 6. Building & Grounds | 15. General Insurance (ISF) |
| 7. Custodial Services | 16. Unemployment Insurance (ISF) |
| 8. Administrative Services | 17. Short-Term Disability Insurance (ISF) |
| 9. Information Technology | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forRichard Eberle**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-ControllerTitle10-15-201410-16-2014DateDate**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Yuba
OMB A87 Cost Allocation Plan

FY 2012/2013

1/31/2014

Summary Schedule

Department	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1200 CAPITAL IMP	1400 INDUST DEV	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK	1702 ECONOMIC DEV
1 BUILDING USE ALLOW	\$33,143	\$23,138	\$28,314	\$0	\$0	\$0	\$0	\$41,538	\$11,524	\$0
2 EQUIPMENT USE ALLOW	7,654	9,420	7,801	65,875	0	0	0	9,593	2,959	0
3 0101 BOS MISC EXPEND	32	44	106	44	0	0	25	93	17	18
4 0901 BLD & GRD ENERGY	20,023	13,979	17,106	0	7,443	0	0	25,095	6,962	0
5 0300 PERS/ RISK MGT	3,679	8,095	12,510	2,943	0	0	3,679	11,038	2,208	736
6 0400 AUDITOR	1,858	8,553	4,227	3,833	301	97	1,863	4,011	1,273	1,018
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	92,313	10,089	9,335	9,651	0	0	0	17,090	12,739	61
9 0900 BUILD & GROUNDS	22,307	20,394	19,057	552	28,185	0	0	27,957	8,624	0
10 0950 CUSTODIAL	12,301	8,588	10,508	0	0	0	0	15,416	4,277	0
11 1800 ADM SVCS	9,435	20,950	10,609	3,445	90,271	0	111	13,505	4,268	31
12 1900 INFORMATION SVCS	11,980	89,016	169,368	62,446	(3,295)	0	154	39,885	18,332	109
13 1700 COUNTY ADMIN	22,208	4,743	7,984	2,208	0	0	2,247	7,041	1,370	678
Total Current Allocations	236,933	217,009	296,925	150,997	122,905	97	8,079	212,262	74,553	2,651
Less: Fixed Costs (& Adjustments)	276,249	130,472	296,829	124,841	1,484	499	13,408	174,646	51,699	2,325
Carry-Forward	(39,316)	86,537	96	26,156	121,421	(402)	(5,329)	37,616	22,854	326
Proposed Costs	\$197,617	\$303,546	\$297,021	\$177,153	\$244,326	\$(305)	\$2,750	\$249,878	\$97,407	\$2,977

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Summary Schedule

Department	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT PAT	2703 SHERIFF CCAP	2710 SHERIFF GUN	3100 PROBATION	3101/09 VICT WIT	3110 PROB REV & REC	3115 V.W. ELDER	3116 J.A.I.B.G
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$20,442	\$3,588	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	417	3,378	2,244	861	0	0
3 0101 BOS MISC EXPEND	0	3	21	0	0	352	36	0	0	6
4 0901 BLD & GRD ENERGY	0	0	0	0	0	70,055	17,597	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	54,455	7,359	0	0	0
6 0400 AUDITOR	916	1,137	696	0	0	16,395	4,356	18	0	355
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	2,018	0	0	0	29,142	243	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	21,853	8,072	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	18,962	17,788	0	0	0
11 1800 ADM SVCS	0	125	90	0	0	27,926	13,595	1	0	26
12 1900 INFORMATION SVCS	0	0	0	0	0	73,855	23,509	0	0	0
13 1700 COUNTY ADMIN	0	53	356	0	0	32,840	4,232	2	0	104
Total Current Allocations	916	3,336	1,163	0	417	369,655	102,619	882	0	491
Less: Fixed Costs (& Adjustments)	1,709	12,402	22,028	186	568	305,925	108,814	7,028	81	115
Carry-Forward	(793)	(9,066)	(20,865)	(186)	(151)	63,730	(6,195)	(6,146)	(81)	376
Proposed Costs	\$123	\$(5,730)	\$(19,702)	\$(186)	\$266	\$433,385	\$96,424	\$(5,264)	\$(81)	\$867

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Department	3117 CRIME PREVENT	3120 YOBG	3150 PROB FAMILY	3151 PROB CHILD	3200 STATE CORR SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500 BUILDING INSPECTOR	3600 CODE ENF	3700 JUV TRAFFIC
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$15,745	\$20,313	\$9,930	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	0	6,130	8,082	2,594	0
3 0101 BOS MISC EXPEND	8	14	22	0	0	0	81	65	18	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	9,512	12,272	5,999	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	0	5,887	6,623	2,943	0
6 0400 AUDITOR	411	437	1,668	0	5	346	2,950	4,930	2,685	75
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	2,863	1,428	6,612	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	10,597	13,672	6,683	0
10 0950 CUSTODIAL	0	0	0	0	0	0	5,844	7,539	3,685	0
11 1800 ADM SVCS	36	62	96	0	0	0	5,299	6,738	3,454	146
12 1900 INFORMATION SVCS	0	0	0	0	0	0	14,931	17,196	8,170	0
13 1700 COUNTY ADMIN	141	245	376	0	0	0	4,302	4,385	1,753	0
Total Current Allocations	596	758	2,162	0	5	346	84,141	103,243	54,526	221
Less: Fixed Costs (& Adjustments)	7,274	0	5,087	0	5	735	87,563	111,853	47,423	126
Carry-Forward	(6,678)	0	(2,925)	0	0	(389)	(3,422)	(8,610)	7,103	95
Proposed Costs	\$(6,082)	\$758	\$(763)	\$0	\$5	\$(43)	\$80,719	\$94,633	\$61,629	\$316

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Department	4100 PUBLIC GUARDIAN	4200 EMER SVCS	4300 PLANNING	4400 ANIMAL CARE SVCS	4720 HEALTH/ CMSP	4800 ENV HEALTH	4900 REFUSE DISP	5400 GENERAL RELIEF	5800 BI- CO VETS	6000 LIBRARY
1 BUILDING USE ALLOW	\$3,097	\$5,165	\$0	\$40,863	\$0	\$0	\$0	\$0	\$0	\$41,223
2 EQUIPMENT USE ALLOW	917	14,755	738	3,083	0	4,195	0	0	272	15,439
3 0101 BOS MISC EXPEND	19	21	27	51	9	80	0	0	21	33
4 0901 BLD & GRD ENERGY	1,871	3,120	0	0	0	0	0	0	(530)	88,402
5 0300 PERS/ RISK MGT	1,472	2,208	3,679	5,151	0	7,359	0	0	2,208	8,830
6 0400 AUDITOR	10,843	1,744	4,203	5,350	18	3,625	5	871	1,699	4,226
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	73,717	2,905	11,298	0	0	(1,421)	0	0	0	3,434
9 0900 BUILD & GROUNDS	2,084	3,476	588	16,208	0	0	0	0	1,376	9,396
10 0950 CUSTODIAL	1,149	1,917	0	0	0	0	0	0	908	30,308
11 1800 ADM SVCS	1,303	2,168	1,230	6,033	38	2,057	0	0	2,044	13,415
12 1900 INFORMATION SVCS	6,658	70,956	48,079	15,543	0	10,076	0	0	38,978	12,710
13 1700 COUNTY ADMIN	1,046	(4,665)	2,273	3,418	151	4,995	0	0	1,442	4,913
Total Current Allocations	104,176	103,770	72,115	95,700	216	30,966	5	871	48,418	232,329
Less: Fixed Costs (& Adjustments)	48,900	99,868	113,681	87,220	4	134,300	2	1,731	24,705	296,022
Carry-Forward	55,276	3,902	(41,566)	8,480	212	(103,334)	3	(860)	23,713	(63,693)
Proposed Costs	\$159,452	\$107,672	\$30,549	\$104,180	\$428	\$(72,368)	\$8	\$11	\$72,131	\$168,636

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Department	6001 LITERACY PROGRAM	6100 SUBSIDIES	6300 AG EXT	6700 HOUSING	6800 LONG TERM DEBT	6900 CONTIN	7105 COURT COMM	7106 COURT FACIL	9202 RURAL HEALTH	100- 5200/5300 SOC SVCS
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	0	791	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	31	0	0	0	0	0	1,702
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	(40,380)
5 0300 PERS/ RISK MGT	0	0	0	4,415	0	0	0	0	0	178,081
6 0400 AUDITOR	0	0	35	2,062	0	10	0	0	0	106,548
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	7,424
8 0700 COUNTY COUNSEL	0	0	0	3,379	0	0	0	0	0	127,327
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	0	0	155,391
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	124,168
11 1800 ADM SVCS	0	0	0	3,021	0	0	0	0	0	99,699
12 1900 INFORMATION SVCS	0	0	0	20,257	0	0	0	0	0	721,939
13 1700 COUNTY ADMIN	0	0	0	2,712	0	0	0	0	0	157,552
Total Current Allocations	0	0	35	36,668	0	10	0	0	0	1,639,451
Less: Fixed Costs (& Adjustments)	303	32	3,700	37,110	11	5	4,397	0	0	1,550,524
Carry-Forward	(303)	(32)	(3,665)	(442)	(11)	5	(4,397)	0	0	88,927
Proposed Costs	\$(303)	\$(32)	\$(3,630)	\$36,226	\$(11)	\$15	\$(4,397)	\$0	\$0	\$1,728,378

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Department	102-9100/04 PUBLIC WORKS	103- 7100/7400 SUP CT	104-9000 FISH & GAME	105-8300 SPEC AVIATION	106-4700 HEALTH SVCS	107-2600 CHILD SUPPORT	108-2500 DISTRICT ATTORNEY	108-2520 DA MAJ NARC	108-2522 CHILD ABUSE	108-2700 SHERIFF
1 BUILDING USE ALLOW	\$0	\$51,657	\$0	\$0	\$0	\$0	\$14,919	\$0	\$0	\$37,750
2 EQUIPMENT USE ALLOW	0	0	0	0	12,544	0	2,417	0	0	57,249
3 0101 BOS MISC EXPEND	345	364	0	0	270	262	162	0	0	869
4 0901 BLD & GRD ENERGY	0	177,027	0	0	(5,144)	(9,158)	51,127	0	0	129,367
5 0300 PERS/ RISK MGT	29,435	48,568	0	0	33,114	27,227	13,246	0	0	100,079
6 0400 AUDITOR	24,500	17,826	841	58	19,547	15,883	5,615	0	0	34,809
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	25,220	547	0	0	1,021	6,685	4,060	0	0	28,231
9 0900 BUILD & GROUNDS	434	18,186	1,913	0	7,763	10,163	18,438	0	0	37,197
10 0950 CUSTODIAL	0	29,807	0	0	3,619	13,310	13,598	0	0	1,800
11 1800 ADM SVCS	4,573	58,499	0	1	11,657	20,765	19,537	0	0	47,470
12 1900 INFORMATION SVCS	98,456	2,963	0	0	135,267	903	34,563	0	0	384,835
13 1700 COUNTY ADMIN	20,436	30,157	0	4	20,953	17,912	9,309	0	0	64,222
Total Current Allocations	203,399	435,601	2,754	63	240,611	103,952	186,991	0	0	923,878
Less: Fixed Costs (& Adjustments)	193,572	356,683	1,227	34	273,643	173,479	148,812	53	407	723,350
Carry-Forward	9,827	78,918	1,527	29	(33,032)	(69,527)	38,179	(53)	(407)	200,528
Proposed Costs	\$213,226	\$514,519	\$4,281	\$92	\$207,579	\$34,425	\$225,170	\$(53)	\$(407)	\$1,124,406

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Department	108-2900 JAIL	108-3000 JUVENILE HALL	108-7400 BAILIFFS	109-0109 CO AUTH-IHSS	110-5500 FIRST FIVE YUBA	111-8900 DRUG GRANT	112-7000 CRIM JUST	113- 8012/8013 HOME PROGRAM	115- 8010/8011 CDBG- SUTTER	116- 8004/8005 CDBG- NGBHD
1 BUILDING USE ALLOW	\$146,870	\$80,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	19,024	1,471	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	698	276	43	39	16	2	0	52	2	37
4 0901 BLD & GRD ENERGY	296,676	8,419	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	57,398	34,586	0	0	2,208	0	0	0	0	0
6 0400 AUDITOR	25,119	12,381	617	658	3,288	419	127	1,159	1,001	1,420
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	170	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	141,467	48,811	0	0	0	0	0	0	0	0
10 0950 CUSTODIAL	0	30,317	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	166,173	7,289	187	169	926	10	0	228	154	111
12 1900 INFORMATION SVCS	118,095	21,486	80	0	5,437	0	27	0	32	0
13 1700 COUNTY ADMIN	40,288	21,765	742	670	1,364	40	0	906	27	641
Total Current Allocations	1,011,808	267,605	1,669	1,706	13,239	471	154	2,345	1,216	2,209
Less: Fixed Costs (& Adjustments)	1,144,633	255,636	0	2,794	14,343	1,305	95	27	5,384	4,046
Carry-Forward	(132,825)	11,969	0	(1,088)	(1,104)	(834)	59	2,318	(4,168)	(1,837)
Proposed Costs	\$878,983	\$279,574	\$1,669	\$618	\$12,135	\$(363)	\$213	\$4,663	\$(2,952)	\$372

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Department	117-8000 COMM ACTION	117/122- 8001/8013 CDBG	118-8001 HCD EXPENSE	119-8002 PROG INCOME EXP	126/129- 9501/04 EDBG	130-9500 AIRPORT	132-7700 ST&TR PROB	133-7800 ST&TR SHER	134-7900 ST&TR JV HALL	150-9600 AUTO SERVICE
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	179	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	2	86	0	0	2	32	2	3	1	2
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	1,472	0	0	0	0
6 0400 AUDITOR	698	528	1,541	667	1,770	4,496	1,527	408	1	1,313
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	3,999	0	0	0	0
9 0900 BUILD & GROUNDS	183	183	0	0	0	(2,807)	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	(765)	0	0	0	0
11 1800 ADM SVCS	118	447	243	0	7	(1,073)	91	13	4	72,682
12 1900 INFORMATION SVCS	13	0	0	0	0	2,611	0	0	0	0
13 1700 COUNTY ADMIN	41	1,487	0	0	27	1,284	38	51	12	39
Total Current Allocations	1,055	2,910	1,784	667	1,806	9,249	1,658	475	18	74,036
Less: Fixed Costs (& Adjustments)	6,366	62,022	0	0	1,448	9,716	653	347	1,830	1,151
Carry-Forward	(5,311)	(59,112)	0	0	358	(467)	1,005	128	(1,812)	72,885
Proposed Costs	\$(4,256)	\$(56,202)	\$1,784	\$667	\$2,164	\$8,782	\$2,663	\$603	\$(1,794)	\$146,921

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Department	151-9400 SHERIFF AUTO	152-0000 MOBILE COMM VEH	155-8500 WORKERS COMP	156-8800 LIAB INS	157-8400 HEALTH PLAN	158-8600 GENERAL INS	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	161-8100 MIN SECURITY	168-9700 YUBA CO RDA
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	45	1	89	51	884	5	0	4	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	7,840	18,408	4,904	816	1,674	441	0	0
6 0400 AUDITOR	2,610	1	1,808	1,120	2,662	291	498	663	55	0
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	196	2	524	441	3,937	38	8	18	0	0
12 1900 INFORMATION SVCS	2,501	0	15	15	10	5	5	0	798	0
13 1700 COUNTY ADMIN	780	13	1,545	883	15,315	87	1	61	0	0
Total Current Allocations	6,132	17	11,821	20,918	27,712	1,242	2,186	1,187	853	0
Less: Fixed Costs (& Adjustments)	4,455	0	4,282	2,430	25,735	355	342	567	491	198
Carry-Forward	1,677	0	7,539	18,488	1,977	887	1,844	620	362	(198)
Proposed Costs	\$7,809	\$17	\$19,360	\$39,406	\$29,689	\$2,129	\$4,030	\$1,807	\$1,215	\$(198)

County of Yuba
OMB A87 Cost Allocation Plan

FY 2012/2013
1/31/2014

Summary Schedule

Department	169-0000 OH- RDA SUCC AGN LIH	711-9986 LAFCO	725-9900 F.R AQMD	727-9901 FRAQMD	CLINIC	SCHOOLS	SPECIAL DISTRICT	TRUSTS	ALL OTHER	2nd Allocation Orphans
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$31,836	\$0	\$0	\$2,192	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	4	0	0	0	0	0	0	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	33,278	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	1,514	0
6 0400 AUDITOR	6	0	0	0	0	83,192	62,320	0	55,192	0
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	12,575	0	1,928	0
9 0900 BUILD & GROUNDS	0	0	0	0	26,815	20,575	0	0	37,688	0
10 0950 CUSTODIAL	0	0	0	0	0	16,161	0	0	0	0
11 1800 ADM SVCS	18	0	3,914	(3,242)	17,525	14,621	1,130	0	1,650	0
12 1900 INFORMATION SVCS	0	3,128	753	0	9,310	969	27,833	0	9,338	0
13 1700 COUNTY ADMIN	71	0	0	0	0	0	2,266	0	782	0
Total Current Allocations	99	3,128	4,667	(3,242)	53,650	200,632	106,124	0	110,284	0
Less: Fixed Costs (& Adjustments)	0	8,312	50,115	0	54,132	155,116	66,251	77,420	417,703	0
Carry-Forward	0	(5,184)	(45,448)	0	(482)	45,516	39,873	(77,420)	(307,419)	0
Proposed Costs	\$99	\$(2,056)	\$(40,781)	\$(3,242)	\$53,168	\$246,148	\$145,997	\$(77,420)	\$(197,135)	\$0

County of Yuba
OMB A87 Cost Allocation Plan

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Summary Schedule

Department	Total
1 BUILDING USE ALLOW	\$664,051
2 EQUIPMENT USE ALLOW	260,082
3 0101 BOS MISC EXPEND	7,649
4 0901 BLD & GRD ENERGY	940,118
5 0300 PERS/ RISK MGT	718,488
6 0400 AUDITOR	594,288
7 0500 TREAS/ TAX COLL	7,424
8 0700 COUNTY COUNSEL	498,659
9 0900 BUILD & GROUNDS	743,481
10 0950 CUSTODIAL	371,205
11 1800 ADM SVCS	792,288
12 1900 INFORMATION SVCS	2,330,300
13 1700 COUNTY ADMIN	525,324
Total Current Allocations	<u>8,453,357</u>
Less: Fixed Costs (& Adjustments)	<u>8,444,849</u>
Carry-Forward	<u>6,756</u>
Proposed Costs	<u><u>\$8,460,113</u></u>